Avid world travelers, Alan and Joan have a wonderful zest for life and have always demonstrated incredible generosity, friendship and love of family.

Mr. Speaker, as a longtime friend, I wish to extend my congratulations to Alan and Joan and wish them many more years of love and happiness.

INTRODUCTION OF A PRIVATE BILL FOR THE RELIEF OF MALIK JARNO

HON. CHRIS VAN HOLLEN

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 28, 2005

Mr. VAN HOLLEN. Mr. Speaker, today I am introducing a private bill to make Malik Jarno a permanent resident of the United States and to end the protracted ordeal of immigration removal proceedings that have spanned almost one-quarter of this young man's life.

Maİik is a mentally disabled teenage orphan from Guinea whose compelling plight has attracted the concern and involvement of more than 70 members of Congress, countless citizens, the international media and dozens of national, state and local organizations working with the mentally disabled, children and immigrants and refugees.

Deporting Malik to Guinea to face life-threatening circumstances would run contrary to the standard of human rights and decency this country maintains. Members of Malik's family were killed and his home was destroyed in the midst of ethnically and politically motivated violence in Guinea. Immigration authorities have received overwhelming evidence of Malik's shattered life and the serious risk of harm he faces, given his father's status as a prominent political dissident, at the hands of Guinean authorities. The heightened threat associated with Malik's deportation places a special responsibility on this country to consider the well-being and livelihood of this young man.

In addition, as a mentally disabled homeless orphan the potential risks of a life in Guinea are aggravated. With no known family or friends to care for Malik, he faces the reality of being relegated to the fringes of a society that has no infrastructure or services to support this young man's special needs. According to information from USAID, UNICEF, UNHCR, WHO and other agencies, there are no government or non-profit programs or legal protections for mentally disabled individuals in Guinea. Given his disability, he will face ostracism and severe discrimination and be extremely vulnerable to physical abuse, oppressive conditions and hostile treatment.

In an act of desperation, family friends that were looking after Malik put him on a plane bound for the United States. Upon his arrival at Dulles International Airport in 2001, Malik was detained by immigration officials and held in adult jails, where his special needs as a mentally disabled child were neglected in the company of adult convicts, for eight months, before he was allowed to appear before a judge to apply for asylum. Only after another two years of detention was Malik transferred from a maximum security prison to a refugee shelter in York. Pennsylvania.

On December 29, 2004, despite strong evidence supporting Malik, an immigration judge

denied Malik asylum. An appeal was filed with the Board of Immigration Appeals (BIA) on January 28, 2005. DHS possesses a travel document for Malik's removal to Guinea which can be used as soon as the BIA dismisses his appeal.

This ordeal has dragged on for too many years and the perpetual uncertainty has left Malik anxious and unsettled. He continues to study, make friends, and go to school in York, Pennsylvania, but with the constant threat of being torn away from his life in the United States. Malik has a promising future in the United States and this bill will provide Malik with a permanent immigration status and the path to becoming a productive and contributing citizen.

In these troubled times, where our reputation as a beacon for human rights has been challenged by the situation in Iraq, the United States has a heightened responsibility to guarantee justice and humane treatment to the most vulnerable in society instead of relegating a mentally disabled orphan to such a horrific fate.

HONORING THE CONTRIBUTIONS OF BECKY STICH, COMAL ELE-MENTARY SCHOOL TEACHER OF THE YEAR

HON. HENRY CUELLAR

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 28, 2005

Mr. CUELLAR. Mr. Speaker, I rise to recognize the outstanding dedication of Becky Stich, Comal Elementary School Teacher of the Year

After earning a Bachelor's degree from Texas State University in San Marcos, Becky Stich began a committed career in helping children. She has been teaching special education in Comal ISD for 14 years. Currently, she is a Behavior Resource teacher for all grades, kindergarten through 6th grade, at the Comal Elementary School.

As a Behavior Resource teacher, Stich helps manage behavioral problems at school and provides a safe nurturing environment for the children. She also helps the administration identify and implement appropriate behavior management ideas at school.

She summarizes her teaching philosophy this way: "One belief that I now hold is that teaching (and behavioral management) requires doing things with kids, and not to them." Stich understands that students need to have a voice in their own education. As an educator, she realizes the importance in watching, observing, and taking cues directly from the children. It is this philosophy that has allowed Becky Stich to become such a welcoming and great resource for children and educators alike.

Her attitude and dedication to children is an inspiration to the rest of the community. I am honored today to have had the opportunity to recognize her many contributions as an educator in the Comal ISD.

NATIONAL CHILD ABUSE PREVENTION MONTH

HON. NITA M. LOWEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES $Thursday,\,April\,28,\,2005$

Mrs. LOWEY. Mr. Speaker, as National Child Abuse Prevention Month draws to a close, I would like to recognize the organizations and individuals who work so hard to break the cycle of violence within families. I urge my colleagues to continue to make eradicating child abuse a top priority, not just during the month of April, but all year long.

Throughout this month we have had many

Throughout this month we have had many reminders of the tragic events that occur daily in the lives of children throughout the nation. We've heard speeches with startling statistics, stories about families torn apart by unthinkable violence, and we've worn blue ribbons to remember victims.

Sadly, child abuse continues throughout the year, and we all must recognize that child abuse and neglect is not just a family problem—it is a societal problem that requires the attention and efforts of each of our communities.

Effective child abuse programs succeed because of partnerships between social service agencies, schools, faith communities, civic organizations, law enforcements agencies, government, and the business community.

The Exchange Club of Yonkers and the Westchester Child Abuse Prevention Center in my district are just two examples of groups that are making a difference both locally and nationally to eliminate the abuse of children. Both of these organizations work with families in a variety of ways to help break the cycle of abuse and educate the public about ways to help children who are victims of abuse.

Mr. Speaker, I urge my colleagues to work with organizations nationally and locally to show children that they are a priority and to take a stand against the tragedy of child abuse and neglect.

COMMEMORATING THE 90TH ANNI-VERSARY OF THE ARMENIAN GENOCIDE

HON. JOHN F. TIERNEY

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 28, 2005

Mr. TIERNEY. Mr. Speaker, I rise with my fellow members of the Congressional Caucus on Armenian Issues to commemorate the Armenian Genocide. Today, I stand with them and with Armenian-Americans in the 6th District of Massachusetts as we rightfully recognize and renounce the unpardonable horror that occurred 90 years ago.

What began in 1915 when Ottoman Empire officials forcibly led Armenians to their brutal death lasted until 1923. Those 8 long years saw the deaths of 1.5 million innocent victims, who were unsuspectingly led from their homes, their schools, their places of work and worship only to be systematically slaughtered at the hands of Turkish guards.

All the while, the world stood silent, failing to act despite the fact the number of unmarked graves multiplied exponentially throughout Armenia. The tremendous magnitude of this

genocide did not move prominent nations or their people to act. This is why, today, as we remember the victims of the Armenian genocide, we must also reject our collective unresponsiveness to this mass murder.

Regrettably, this pattern continued throughout the 20th century—in Germany in the 1930s and 1940s, in Rwanda in the 1990s, and elsewhere throughout the world. Another such tragic example has emerged in Sudan. It is estimated that 300,000 or more people have been massacred in Darfur. One million people have been displaced from their homes, and more than 200,000 refugees have been forced to flee to neighboring Chad. We must not continue to ignore the dire situation in Darfur. In fact, the lessons of the Armenian Genocide, among others, should teach us that we must take further action in Sudan.

Today, I honor the 90th anniversary of the Armenian Genocide, offer my respects to those who were killed, and pay tribute to the commitment and perseverance of the Armenian-Americans who have tirelessly struggled to ensure that the great sorrow of their people becomes known to all people.

 $\begin{array}{c} \text{PRAISE FOR SOLVAY ADVANCED} \\ \text{POLYMERS} \end{array}$

HON. TED STRICKLAND

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 28, 2005

Mr. STRICKLAND. Mr. Speaker, I rise today to praise a company located in my Congressional district. Solvay Advanced Polymers is a company in Washington County, Ohio that is on the cutting edge. But despite its success, Solvay hasn't lost its connection and commitment to our southeastern Ohio communities. Just a few months ago, we had a very big reminder of Solvay's commitment to the community of Marietta, Ohio.

As many in this House know, in January most of the state of Ohio was hit by a brutal snowstorm and torrential rain. In Washington County, the storm produced 40-year high flooding levels for the second time in five months. As you can imagine, the resources of community groups were already stretched thin from the previous flood. The Washington Morgan Community Action Agency was faced with the dual challenge of taking care of its own flood damage while helping its low-income clients through their devastating flood losses.

It was in this trying time that Solvay stepped in and offered assistance and support that went well beyond what anyone could expect. The employees and management of the local Solvay plant put their own personal needs aside to serve the neediest in their community at a time when many of them were likely suffering from the flood themselves.

As the board of the Washington-Morgan Community Action Agency said to the company in a recent letter:

"Śolvay Advanced Polymers was one of the first businesses to respond to our request for flood relief supplies. Going beyond that you offered both people and transportation to help deliver the supplies we received. For two days your maintenance department employees took supplies throughout the area going door to door and business to business delivering cleaning supplies and water. Without you, get-

ting needed items to the community would have taken much more time, slowing down the recovery period.

In January our health clinic was inundated by flood water for the second time in four months. Solvay Advanced Polymers volunteered to provide the needed construction supplies and labor to restore the dry wall and carpeting to better than the original condition. Without your assistance we would have been much delayed in returning the building to a condition in which we could provide health services to the low and moderate income women that depend on the clinic's services.

While a number of Solvay employees were responsible for the wonderful assistance described above we wish to especially thank Max Blake, Maintenance Superintendent, Bob Bagley Maintenance Supervisor, Mark Martin, Maintenance Foreman and Grover Wallace, Human Resources Director. The contribution to this agency and the community made possible by your caring efforts cannot be over emphasized."

Mr. Speaker, on behalf of all in southeastern Ohio, I would like to thank Solvay and its Washington County employees for their self-lessness and service during last January's flooding. Thank you, Mr. Speaker, for the opportunity to share the story of Solvay and to give this company a recognition they most certainly deserve.

IN REMEMBRANCE OF MR. RICHARD (DICK) BURDETTE

HON. JON C. PORTER

OF NEVADA

IN THE HOUSE OF REPRESENTATIVES Thursday, April 28, 2005

Mr. PORTER. Mr. Speaker, I rise today with a heavy heart to announce the passing of a great Nevadan, Mr. Richard (Dick) Burdette.

Born on October 25, 1943, Dick Burdette lived his life in service to the American people. During the 61 years he spent on this earth, he accomplished many things, such as serving in the Navy, working as a Legislative Assistant in the U.S. Senate, and continuing his government work as a public affairs officer and deputy assistant secretary for the Department of Transportation. Dick also served as a consultant to public utility companies and several regulated industries before becoming Governor Kenny Guinn's top energy advisor, where he did the yeoman's job of helping to create Nevada's energy policy—a legacy that will benefit Nevadans for many generations.

Dick has done many great things for Nevada. However, what I would like to express here today is what a great human being Dick was. Everyone who came into contact with Dick could attest to the thoughtful and caring presence he eluded. He was always willing to help. As a matter of a fact, when I held a hearing last year in Henderson, Nevada, on the rising prices of gasoline, Dick went out of his way to come to Southern Nevada to testify, and I thank him for that.

Dick leaves behind his wife, Julie; Megan, his daughter; and Ian and Richard III, his sons. He also leaves behind all Nevadans, whom will certainly miss his wisdom, expertise, and love for public service.

Dick Burdette, you will be sorely missed.

BUSINESS ACTIVITY TAX SIMPLIFICATION ACT OF 2005

HON. BOB GOODLATTE

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, April 28, 2005

Mr. GOODLATTE. Mr. Speaker, I am pleased to introduce today, along with my good friend Mr. BOUCHER, the Business Activity Tax Simplification Act of 2005. This important legislation provides a "bright line" that clarifies state and local authority to collect business activity taxes from out-of-state entities

Many states and some local governments levy corporate income, franchise and other taxes on out-of-state companies that conduct business activities within their jurisdictions. While providing revenue for states, these taxes also serve to pay for the privilege of doing business in a state.

However, with the growth of the Internet, companies are increasingly able to conduct transactions without the constraint of geopolitical boundaries. The growth of interstate business-to-business and business-to-consumer transactions raises questions over where multi-state companies should be required to pay corporate income and other business activity taxes.

Over the past several years, a growing number of jurisdictions have sought to collect business activity taxes from businesses located in other states, even though those businesses receive no appreciable benefits from the taxing jurisdiction and even though the Supreme Court has ruled that the Constitution prohibits a state from imposing taxes on businesses that lack substantial connections to the state. This has led to unfairness and uncertainty, generated contentious, widespread litigation, and hindered business expansion, as businesses shy away from expanding their presence in other states for fear of exposure to unfair tax burdens.

In order for businesses to continue to become more efficient and expand the scope of their goods and services, it is imperative that clear and easily navigable rules be set forth regarding when an out-of-state business is obliged to pay business activity taxes to a state. Otherwise, the confusion surrounding these taxes will have a chilling effect on ecommerce, interstate commerce generally, and the entire economy as tax burdens, compliance costs, litigation, and uncertainty escalate.

Previous actions by the Supreme Court and Congress have laid the groundwork for a clear, concise and modern "bright line" rule in this area. In the landmark case of Quill Corp. v. North Dakota, the Supreme Court declared that a state cannot impose a tax on an out-of-state business unless that business has a "substantial nexus" with the taxing state. However, the Court did not define what constituted a "substantial nexus" for purposes of imposing business activity taxes.

In addition, over forty years ago, Congress passed legislation to prohibit jurisdictions from taxing the income of out-of-state corporations whose in-state presence was nominal. Public Law 86–272 set clear, uniform standards for when states could and could not impose such taxes on out-of-state businesses when the businesses' activities involved the solicitation